

**EXHIBIT "B"**

Alan I Moldoff/ESCM  
03/19/2008 05:37 PM

To amesq@aol.com  
cc kmiller@skfdelaware.com, gschildhorn@eckertseamans.com  
bcc lrobins@holtoversight.com  
Subject Sea Star - Emerald

**ECKERT  
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www.eckertseamans.com

Tim,

As we discussed yesterday at the time of the Sea Star 30 (b)(6) deposition, Sea Star is going to provide the the requested documentation for the fifth largest trucker used by Sea Star in the U.S. which was not previously provided in accordance with Magistrate's Memorandum Order. My understanding, based on what was disclosed during the deposition yesterday is that Sea Star made a determination of the five largest truckers(by volume) used by Sea Star in the United States based on the dollar amount of the invoices as opposed to the number of loads moved and equipment pieces involved, which as you know, is really what is at issue in this case. We reserve the right to further address this issue after our analysis of the documents. More importantly, however, at the moment, is the documents themselves which were supplied. Again, as was discussed at and during the deposition yesterday, Sea Star only supplied the front page of the invoices and did not supply any accompanying documents with the invoices which Sea Star would have received from the truckers which would show both the container and chassis identification numbers underlying the invoices. You are well aware that this information was the whole purpose of the discovery requests. This was specifically discussed at the hearing on this matter. Instead, Sea Star gave copies of partial invoices (without any accompanying documents) and not the originals, which included the relevant information. The documents, then, which should have been provided include the invoices which would include the accompanying documentation received by Sea Star with those invoices to show the equipment piece (chassis, containers and/or or gen sets) used. Please let me know by tomorrow whether this documentation will be immediately produced in full or whether we will require Court intervention. Thank you.

PLEASE NOTE THAT AS OF JULY 17, 2007, MY PHONE NUMBER AND ADDRESS HAVE CHANGED AS SET FORTH BELOW.

Alan Moldoff, Esquire

Eckert Seamans Cherin & Mellott, LLC  
Two Liberty Place  
50 South 16th Street, 22nd Floor  
Philadelphia, PA 19102

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215-851-8383 (fax)  
amoldoff@eckertseamans.com

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Alan I Moldoff/ESCM

03/21/2008 01:11 PM

To amesq@aol.com

cc

bcc gschildhorn@eckertseamans.com

Subject Sea Star - Emerald

**ECKERT  
SEAMANS**  
www.eckertseamans.com

Tim,

With respect to the Supplemental Answer to Interrogatory No. 1, we would like to have this sent to us in Excel or Word format. Please let me know if you will provide this. Thanks.

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Alan I Moldoff/ESCM

03/21/2008 12:50 PM

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To Amesq@aol.com

cc KMM@skfdelaware.com

bcc gschildhorn@eckertseamans.com

Subject Re: Sea Star - Emerald

Tim,

I received your 5 e-mails with attachments but have not yet reviewed them in detail. Please respond to my e-mail of 3/19/08 as to whether you will be producing the other documents which relate to the invoices. In other words, the invoices together with the backup documents containing the relevant information should be provided. I will be out of the office on Monday but in on Tuesday and I want to get this resolved one way or another.

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Amesq@aol.com



Amesq@aol.com

03/21/2008 08:45 AM

To AMoldoff@eckertseamans.com

cc KMM@skfdelaware.com

Subject Re: Sea Star - Emerald

Alan:

Did you receive the documents through SE75820?

Regards,

Tim Armstrong

Alan I Moldoff/ESCM  
03/26/2008 10:24 AM

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www.eckertseamans.com

To "Kathleen Miller" <KMM@skfdelaware.com>  
cc gschildhorn@eckertseamans.com  
bcc lrobins@holtoversight.com  
Subject Re: SSL 

Kathy,

The primary issue is whether we are going to get the other documents with the trucker invoices which show all the equipment used, including chassis. This is simply a yes or no. If it's "no", I want to call the Magistrate's office today to get a date and time for a hearing so we don't waste any more time. I have been asking for this since a week ago Friday. Please let me know on this. Thanks.

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"Kathleen Miller" <KMM@skfdelaware.com>



"Kathleen Miller"  
<KMM@skfdelaware.com>  
03/26/2008 08:54 AM

To Alan I Moldoff/ESCM@ESCM  
cc  
Subject SSL

Alan  
Tim is tied up in mediation. We will get a response to you on each point tomorrow.

Kathy

Kathleen M. Miller

Alan I Moldoff/ESCM

04/01/2008 04:48 PM

To KMM@skfdelaware.com

cc gschildhorn@eckertseamans.com

bcc lrobins@holtoversight.com

Subject Sea Star - Emerald

**ECKERT  
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Kathy,

As we discussed today, I am still waiting for an e-mail version of the exhibits to the Sea Star Response to Interrogatory No. 1 in Excel or Word format. Please let me know the status of this.

Also, as I mentioned to you previously, our review of the manifests on the disk produced by Sea Star indicates that there are numerous manifests, that when opened, are blank. For example, most of the voyages listed for the Simone J have "blank" manifests. Please find out why this is so and let me know. In addition, certain manifests do not appear to have end pages which would show the total counts for the equipment listed and as such appear to be incomplete manifests. Our review indicates that this is the case for at least the following manifests: Elyun 269 S; Elyun 273 S; Elmor 264 S; and Elmor 270 S. Also, the following manifests will not open: Crusader 64 S and Elmor 268 S. Furthermore, our review indicates that although load summaries were provided, there were no manifests provided for at least the following voyages: Hawaii 216 S; Guaya 584 N; Hu 565 N; Hu 567 S; Island Trader 12 N. Finally, attached is a list of voyages where we have so far determined that it appears we have received manifests but no load summaries. Please get back to me by Thursday with responses to these open issues regarding the missing/incomplete documentation. Thanks.

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Alan I Moldoff/ESCM  
04/07/2008 01:49 PM

To KMM@skfdelaware.com  
cc gschildhorn@eckertseamans.com  
bcc  
Subject Fw: Sea Star - Emerald

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Kathy,

I never got a response to the below inquiry regarding discovery. If I don't get a response today, we will have to call Magistrate Stark to set up conference call/hearing per his procedures.

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----- Forwarded by Alan I Moldoff/ESCM on 04/07/2008 01:46 PM -----

Alan I Moldoff/ESCM  
04/01/2008 04:48 PM

To Kathleen Miller  
cc gschildhorn@eckertseamans.com  
Subject Sea Star - Emerald

**ECKERT  
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www.eckertseamans.com

Kathy,

As we discussed today, I am still waiting for an e-mail version of the exhibits to the Sea Star Response to Interrogatory No. 1 in Excel or Word format. Please let me know the status of this.

Also, as I mentioned to you previously, our review of the manifests on the disk produced by Sea Star indicates that there are numerous manifests, that when opened, are blank. For example, most of the voyages listed for the Simone J have "blank" manifests. Please find out why this is so and let me know. In addition, certain manifests do not appear to have end pages which would show the total counts for the equipment listed and as such appear to be incomplete manifests. Our review indicates that this is the case for at least the following manifests: Elyun 269 S; Elyun 273 S; Elmor 264 S; and Elmor 270 S. Also, the

Alan I Moldoff/ESCM  
04/17/2008 02:33 PM

To KMM@skfdelaware.com, amesq@aol.com  
cc gschildhorn@eckertseamans.com  
bcc lrobins@holtoversight.com  
Subject Sea Star - Emerald

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Kathy/Tim,

We have had some opportunity to review the various discovery responses made by Sea Star as ordered by Magistrate Stark. Upon our review so far, there are still issues which need to be resolved. They are:

1. Review of the new disk provided by Sea Star which is supposed to contain all original vessel manifests for the period May 1, 2002 through June 30, 2002 for each vessel that carried any containers, chassis, or generators on Sea Star vessels directly, as an interline, or as a slot charter from or to any port (the "Manifests") indicates that a substantial number of the Manifests provided are "blank", i.e., there is only a cover page and then no information following. I raised this issue several weeks ago after we received the first Manifest disk. The new disk provided by Sea Star has the same "blank" Manifests. No explanation for these "blank" Manifests has ever been provided.

2. In addition, there still appear to be missing Manifests. While the new Manifest disk Sea Star provided contained the "missing" Manifests we previously were able to identify, there still appear to be additional missing Manifests. For example, a cursory review of the documents provided by Baxter shows the transport of Baxter goods by Sea Star on voyages for which Manifests were not provided. These appear to include: Humacao 567 N; Mayaguez 565 N; and Elyun 257 N. We should not have to identify the voyages for Sea Star. Rather, Sea Star is supposed to comply with the Magistrate's discovery order to provide all Manifests for the relevant time period. It did not comply initially and it appears it still has not complied after its second attempt.

3. With respect to the 7 boxes of truck invoices recently provided relating to the truckers Sea Star identified as the five largest (by volume) "trucking companies" used by Sea Star in the U.S., it appears that only about 20% of the invoices had any backup material/documentation to show the equipment pieces used. As you know, Sea Star initially provided only the cover sheet for the invoices without any of the additional information to show the equipment pieces used, which, of course, was the reason for the discovery in the first place. Now, although some of this back up documentation was finally provided, most of the invoices have none of the backup information to show the equipment pieces used similar to the documentation for approximately 20% of the invoices which was provided. Where is this additional information?

4. Furthermore, I am advised that one of the "trucking companies" for which Sea Star provided invoices - namely Carribean Shipping Services - is not really a "trucking company". Rather, it is my understanding Caribbean Shipping provides services which include engaging truckers to move the cargo. As such, it appears the invoices from Carribean Shipping will not identify the equipment pieces used to move the cargo since they are not the "trucker" moving the cargo. As you know, I earlier discussed my concern with you that apparently Sea Star identified the largest trucking companies by volume in terms of dollar amount of services provided, as opposed to measuring volume by quantity of loads moved. It is the quantity of moves which would identify the most equipment involved, as was the clear intent of the discovery request. The fact that Sea Star identified Carribean Shipping as a "trucking company", whose invoices would not contain any of the equipment information sought by Emerald, just adds to my concerns.

5. Finally, we still have not received the schedules attached to Sea Star's response to Interrogatory No. 1 in word or excel format. Furthermore, Sea Star still has not provided the requested information for all of the equipment identified on Schedule C of its response.

It has been weeks since the above information was supposed to have been supplied by Sea Star as ordered by Magistrate Stark. If a sufficient response to resolve these issues are not given by tomorrow,



Emerald will request that Magistrate Stark schedule a telephone hearing to resolve these issues.

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Amesq@aol.com  
04/21/2008 05:22 PM

To Alan I Moldoff/ESCM@ESCM  
cc KMM@skfdelaware.com  
bcc  
Subject Sea Star - Emerald

Alan:

In response to your e-mail, I am furnishing the following information:

1. You have not identified the "substantial number of the Manifests provided" that allegedly are "blank". As to the "Simone J" and "Island Trader", each "cover page" is in reference to a manifest that is not in the Sea Star computer system; Sea Star long ago produced Bates-numbered copies of the documentation prepared and provided by the carriers for voyages during the relevant period. The "Hawaii" is a Horizon vessel, and Sea Star has no Horizon manifest for a voyage 216 north.

2. Your " cursory review" should have confirmed that the manifest for voyage 257 north is included in the disk that you received. To our knowledge voyages 565 north and 567 north are outside the period covered by the Order.

3. Sea Star initially provided – and you received – 5870 pages of invoices, not "only the cover sheet for the invoices", from the five trucking companies doing the greatest monetary volume of business with Sea Star during the relevant period. Rather than raise an issue regarding your definitions of "invoice", however, Sea Star accommodated your demands and sent Kathleen Miller, Esq., the actual files from which the invoices were extracted, copied, and Bates-stamped for inspection by you and your client. These files include not only the invoices but also the other materials furnished to Sea Star by the truckers. Whether or not the "backup documentation" to "most of the invoices have none of the backup information to show the equipment pieces used similar to the documentation for approximately 20% of the invoices which was provided", the predicate for your question as to "additional information" remains undisclosed. Are you now accusing Sea Star of failing to produce not only the invoices but also the other documentation received from truckers and stored for several years in the ordinary course of business? If you are not, your recourse would be to the truckers, as well as other materials previously produced.

4. Please disclose the factual basis for your assertion that "Caribbean Shipping Services – is not really a 'trucking company'". Whatever your concerns may be, your assumption that the documentation furnished by the truckers with their invoices necessarily would have been uniform or would "contain any of the equipment information sought by Emerald" is incorrect.

5. Under separate cover I am sending you updated Schedules to the answer to Interrogatory No. 1.  
Regards,  
Tim Armstrong

Timothy J. Armstrong, Esq.  
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Coral Gables, FL 33134  
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E-Mail: tarmstrong@armstrongmejer.com

Alan I Moldoff/ESCM  
04/23/2008 10:56 AM

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To Amesq@aol.com  
cc KMM@skfdelaware.com, gschildhorn@eckertseamans.com  
bcc lrobins@eckertseamans.com  
Subject Re: Sea Star - Emerald

Tim,

Emerald believes the responses you provided below to the issues raised are inadequate. Please let me know when you or Kathy Miller will be available to contact Magistrate Stark's office today so we can schedule a conference call pursuant to the procedures Magistrate Stark set forth in his Order. Thanks.

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Amesq@aol.com



Amesq@aol.com  
04/21/2008 05:22 PM

To Alan I Moldoff/ESCM@ESCM  
cc KMM@skfdelaware.com  
Subject Sea Star - Emerald

Alan:

In response to your e-mail, I am furnishing the following information:

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